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Confirmation No. 2483

JUN 09 2006

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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/781,062	
	Filing Date	February 17, 2004	
	First Named Inventor	Thomas V. Magee	
	Art Unit	1625	
	Examiner Name	Aulakh, Charanjit	
Total Number of Pages in This Submission	34	Attorney Docket Number	PC11895B

ENCLOSURES (Check all that apply)		
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT		
Firm Name	Warner-Lambert Company LLC	
Signature		
Printed name	Rosanne Goodman	
Date	June 9, 2006	Reg. No. 32,534

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Appl. No. : 10/781,062 Confirmation No.: 2483
Applicant : Thomas V. Magee
Filed : February 17, 2004
Title : Nicotinamide Acids, Amides, and Their Mimetics Active As Inhibitors
of PDE4 Isozymes
TC/A.U. : 1625
Examiner : Aulakh, Charanjit
Docket No. : PC11895B
Customer No. : 28880

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND REMARKS

Dear Sir:

In response to the Office Action mailed on March 9, 2006, with respect to the above-identified application, please consider the following amendments and remarks.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begin on page 3 of this paper.

Remarks/Arguments begin on page 26 of this paper.